

2020

CERTIFICATE
To the Clerk of Rice, State of Kansas
We, the undersigned, officers of

Lyons

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2020		2		
Allocation of MVT, RVT, 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund		K.S.A.		
General	12-101a	8	5,491,145	657,615
Debt Service	10-113			43,863
Library	12-1220		74,024	55,415
B&I QUIVERA	37,020		35,782	3,697
B&I POOL	151,900		153,124	
B&I GAS PROJECT	483,400		195,787	
B&I CITY HALL/LIBRARY	134,440		132,300	
MUNICIPAL EQUIPMENT	406,486		301,007	27,469
RESERVE				1,833
Special Highway			477,230	
SP PARKS & REC			16,000	
GAS FUND			2,222,903	
WASTEWATER FUND			608,700	
WATER FUND			1,154,377	
STORM WATER FUND			34,000	
Non-Budgeted Funds-A				
Non-Budgeted Funds-B				
Totals		xxxxxx	10,896,379	740,499
Budget Summary		0		
Neighborhood Revitalization Rebate				
				County Clerk's Use Only
				14,992,549
				Nov 1, 2019 Total
				Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

1,002,129
NO

Assisted by: _____

Address: _____

Email: _____

Attest: 12-5 2019

Quinn Shewalter
County Clerk

George L. Z...
Governing Body

CPA Summary

Input Sheet for City2 Budget Workbook

Enter city name ("City of ____"):

Lyons

Enter county name followed by "County":

Ricc

Enter year being budgeted (YYYY):

2020

CPI Percentage - 5 Year Average

1.50%

CPI Percentage - Preceding Year

2.50%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2019 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:

	Statute	2019 *Expenditures*	2018 Ad Valorem Tax
General	12-101a	4,335,365	693,780
Debt Service	10-113		
Library	12-1220	73,573	61,216

Fund name for all funds with a tax levy:

B&I QUIVERA	37,020		
B&I POOL	151,900		
B&I GAS PROJECT	483,400		
B&I CITY HALL/LIBRARY	134,440		
MUNICIPAL EQUIPMENT	406,486		
RESERVE			

Total Tax Levy Funds for 2019 Budgeted Year

754,996

Other (non-tax levy) fund names:

[illegible]

Single Non Tax Levy:

1	GAS FUND	2,904,162
2	WASTEWATER FUND	669,200
3	WATER FUND	1,356,183
4	STORM WATER FUND	10,914,819
for 2019 Budgeted Year		20,439,930

Total Expenditures for 2019 Budgeted Year

20,439,930

Non-Budgeted (A):

1	SPECIAL LAW ENFORCEMENT
2	CAPITAL IMPROVEMENT
3	FIRE INS PROCEEDS
4	SEWER REPLACEMENT
5	CEMETERY ENDOW

Non-Budgeted (B):

1	GAS LINE REPLACEMENT
2	SEWER LINE FUND
3	WATER WELL FUND
4	ETERNAL FLAME+
5	

Non-Budgeted (C):

1	
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2019 Budget, Budget Summary Page		2017 Tax Rate (2018 Column)
General		46.188
Debt Service		
Library		4.075
B&I QUIVERA		
B&I POOL		
B&I GAS PROJECT		
B&I CITY HALL/LIBRARY		
MUNICIPAL EQUIPMENT		2.005
RESERVE		
	0	
	0	
	0	
	0	
Total		52.268

Total Tax Levied (2018 budget column)		777,389
Assessed Valuation (2018 budget column)		14,995,545

From the 2019 Budget, Budget Summary Page		2017	2018
Outstanding Indebtedness, January 1:			
G.O. Bonds		4,903,936	3,295,000
Revenue Bonds		3,411,163	3,261,557
Other		2,155,412	1,914,701
Lease Purchase Principal			

1

Total Assessed Valuation for 2019	13,398,443
New Improvements, Remodeling and Renovations for 2019	
Personal Property - 2019	2,002,022
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	1,194,480
New Improvements	39,879
Property that has changed in use for 2019	
Personal Property - 2018	
Expiration of Property Tax Abatements	
Gross earnings (nongable) tax estimate for 2020	
Neighborhood Revitalization	

<u>Fund</u>	<u>Rate</u>
General	46.176
Debt Service	
Library	4.075
B&I QUIVERA	
B&I POOL	
B&I GAS PROJECT	
B&I CITY HALL/LIBRARY	
MUNICIPAL EQUIPMENT RESERVE	2.005
Total	\$2.256

From the County Treasurer's Budget Information - 2020 Budget Year Estimates:	
Motor Vehicle Tax Estimate	149,621
Recreational Vehicle Tax Estimate	2,837
1620 M Vehicle Tax	1,081
Commercial Vehicle Tax Estimate	4,067
Watercraft Tax Estimate	
LAVTR	
City and County Revenue Sharing	

Delinquency % used in this budget will be shown on all fund pages with a tax levy**

2020 State Distribution for Kansas Gas Tax	97,230
2020 County Transfers for Gas**	
Adjusted 2019 State Distribution for Kansas Gas Tax	
Adjusted 2019 County Transfers for Gas**	

From the 2018 Budget Certificate Page

Funds	2018 Expenditure Amounts Budget Authority
General	3,935,656
Debt Service	
Library	75,502
B&I QUIVERA	38,100
B&I POOL	150,300
B&I GAS PROJECT	455,000
B&I CITY HALL/LI	130,440
MUNICIPAL EQUIP	392,701
RESERVE	
0	
0	
0	
0	
Special Highway	483,088
SP PARKS & REC	15,937
SPECIAL ALCOHO	5,800
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
GAS FUND	2,904,162
WASTEWATER FU	669,200
WATER FUND	1,356,183
STORM WATER FU	302,750

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date published a
Latest date for notice to be published in your new

Time:

Location:

Available at:

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July
J7
July 26, 2019
7
26
2019

January

February

March

April

May

and hearing held.

June

spaper: July 26, 2019

July

August

September

October

November

December

Lyons

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 754,996
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 754,996

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 2,002,022
5b. Personal property 2018	- 0
5c. Increase in personal property (5a minus 5b)	+ 2,002,022
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 1,194,480
6c. New improvements	+ 39,879
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 1,234,359
7. Valuation of property that has changed in use during 2019 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	3,236,381
11. Total estimated valuation July 1, 2019	13,598,443
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.3123
13. Percentage adjustment increase (12 times 3)	+ \$ 235,808
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 11,325
16. Total Percentage Adjustments	\$ 247,133

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:			<u> </u>
(Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:			<u> </u>
(Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:			<u> </u>
(Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>

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Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>1,002,129</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement	#DIV/0!
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Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	11,325
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	11,325

Exemption from Election Requirement	Yes
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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Vch	Comm Vch	Watercraft
General	693,780	137,490	2,607	993	3,737	0
Debt Service						
Library	61,216	12,131	230	88	330	0
B&I QUIVERA						
B&I POOL						
B&I GAS PROJECT						
B&I CITY HALL/LIBR						
MUNICIPAL EQUIPM						
RESERVE						
TOTAL	754,996	149,621	2,837	1,081	4,067	0

County Treas Motor Vehicle Estimate 149,621
County Treas Recreational Vehicle Estimate 2,837
County Treas 16/20M Vehicle Estimate 1,081
County Treas Commercial Vehicle Tax Estimate 4,067
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.19817
Recreational Vehicle Factor 0.00376
16/20M Vehicle Factor 0.00143
Commercial Vehicle Factor 0.00539
Watercraft Factor 0.00000

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
GENERAL	B&I QUIVERA	37,900	36,820	65,640	12-197
GENERAL	CAPITAL IMPROVE	305,000	305,000	305,000	12-1,118
GENERAL	MUNICIPAL EQUIP	45,000	45,000	45,000	12-1,117
CAPITAL IMP	B&I POOL	150,000	151,600	290,536	12-1,117
CAPITAL IMP	B&I CITY HALL	130,300	134,300	257,521	12-197
GAS	GAS LINE REPLAC	30,000	50,000	50,000	12-825D
GAS	B&I GAS PROJECT	194,000	198,400	380,432	12-825D
SEWER WASTE	SEWER REPL. KDHE	116,720	165,720	78,000	12-825D
SEWER WASTE	SEWER REPLAC RE	10,000			12-825D
SEWER WASTE	SEWER LINE REPLAC	39,000	78,000		12-825D
WATER	WATER WELL	30,000	30,000	30,000	12-825D
WATER	WATER LINE REPLAC	215,000	235,000	235,000	12-825D
GAS	GENERAL FUND	120,000	120,000	120,000	12-825D
SEWER WASTE	GENERAL FUND	30,000	30,000	30,000	12-8258D
WATER	GENERAL FUND	70,000	70,000	70,000	12-825D
	Totals	1,522,920	1,649,840	1,957,129	
	Adjustments				
	Adjusted Totals	1,522,920	1,649,840	1,957,129	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Page No. 5

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2020

Library found in: Lyons
Rice

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem	\$61,216	\$55,415
Delinquent Tax	\$0	\$1,264
Motor Vehicle Tax	\$0	\$12,131
Recreational Vehicle Tax	\$0	\$230
16/20M Vehicle Tax	\$50	\$88
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$61,266	\$69,128
Difference in Total Taxes:	\$7,862	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$15,024,709	\$13,598,443
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.075	4.075
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Lyons

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	201,703	1,081,603	1,549,692
Receipts:			
Ad Valorem Tax	629,226	693,780	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	315,051	296,266	324,550
Motor Vehicle Tax	150,395	149,383	137,490
Recreational Vehicle Tax	2,988	2,654	2,607
16/20M Vehicle Tax	1,204	1,227	993
Commercial Vehicle Tax	6,287	6,139	3,737
Watercraft Tax	612	681	0
Gross Earning (Intangible) Tax			0
LAVTR	0		0
City and County Revenue Sharing			0
Special Assessment Tax	7,217	11,441	5,445
Local Alcoholic Liquor	5,581	9,016	13,991
City Sales Tax	381,881	440,000	428,000
Local Sales Tax	306,128	270,000	257,000
Franchise Tax	212,000	169,620	201,000
Licenses	20,673	25,000	21,000
In Lieu of Taxes	30,453	16,500	4,290
Highway Connecting Links	51,417	51,417	85,695
Grants and Donations	312,924	975,221	447,500
Cemetery	12,080	9,800	10,000
Vehicle Inspections	7,180	9,000	9,000
Court Fees	67,618	148,716	140,900
Refuse Charges	182,891	185,000	165,600
Swim Pool Receipts	58,930	66,000	63,800
A/R Charges	2,487	12,000	6,000
Sale of Equipment Land	24,572	18,000	5,000
FAA Receipts	14,841	50,000	93,750
Reimbursed Expenses	312,981	110,969	180,000
Cash Over/Short	246	100	100
Interest	28,356	32,000	40,000
Dog Tax	9,351	7,000	10,000
Franchise From Utilities	210,003	220,000	220,000
Donations Park	2,625	36,500	690
Donations Cemetery	0	0	300
Land Bank	100	400	400
Jag Grant	0	7,000	20,000
City Rev Share Carryover	198,081	200,000	300,000
CDBG Landlord Cost Share			85,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,566,379	4,230,830	3,283,838
Resources Available:	3,768,082	5,312,433	4,833,530

Lyons

[illegible]

CPA Summary

Lyons

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Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Administration			
Salaries	298,685	220,947	186,990
Contractual	645,447	983,772	914,413
Commodities	9,378	6,661	8,000
Capital Outlay	0	298,000	48,000
			2,112,500
Total	953,510	1,509,380	3,269,903
Compost			
Salaries	7,987	9,312	8,481
Contractual	2,677	2,460	5,843
Commodities	469	1,500	1,410
Capital Outlay			
Total	11,133	13,272	15,734
Police			
Salaries	399,654	406,392	450,341
Contractual	104,299	110,252	117,115
Commodities	17,985	5,700	14,700
Capital Outlay	732	5,546	
Total	522,670	527,890	582,156
Court			
Salaries	30,108	38,480	19,432
Contractual	12,925	425	20,975
Commodities	855	19,285	425
Capital Outlay	790		
Total	44,678	58,190	40,832
Fire Department			
Salaries	44,223	50,220	45,279
Contractual	24,525	22,320	24,101
Commodities	2,368	3,560	3,220
Capital Outlay	2,349		
Total	73,465	76,100	72,600
Cemetery			
Salaries	126,399	136,694	156,379
Contractual	16,809	4,200	17,570
Commodities	3,147	13,908	5,750
Capital Outlay	344	1,405	4,000
Total	146,699	156,207	183,699
Parks			
Salaries	99,741	109,061	108,629
Contractual	44,984	2,550	44,074
Commodities	3,510	42,449	3,300
Capital Outlay		1,405	4,375
Total	148,235	155,465	160,378
Pool			
Salaries	48,149	46,677	55,075
Contractual	41,840	39,243	45,447
Commodities	2,183	1,384	2,050
Capital Outlay	1,567		1,200
Total	93,739	87,304	103,772
Page 1 - Total	1,994,129	2,583,808	4,429,074

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Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Street			
Salaries	285,569	354,433	333,497
Contractual	133,013	101,949	298,174
Commodities	56,537	66,649	300,500
Capital Outlay			7,000
Total	475,119	523,031	939,171
Airport			
Salaries		634,000	100,000
Contractual	199,667	6,002	7,000
Commodities	4,776	500	500
Capital Outlay			
Total	204,443	640,502	107,500
Animal Control			
Salaries	3,701	7,300	7,300
Contractual	8,771	8,000	8,000
Commodities	316	100	100
Capital Outlay			
Total	12,788	15,400	15,400
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	692,350	1,178,933	1,062,071
Page 1 -Total	1,994,129	2,583,808	4,429,074
Grand Total	2,686,479	3,762,741	5,491,145

(Note: Should agree with general sub-totals.)

Lyons

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
APPROPRIATIONS			
COMMODITIES			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2019 Ad Valorem Tax			

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	4,566
Receipts:			
Ad Valorem Tax	54,990	61,216	xxxxxxxxxxxxxx
Delinquent Tax	3,974		1,264
Motor Vehicle Tax	12,135		12,131
Recreational Vehicle Tax			230
16/20M Vehicle Tax	174	50	88
Commercial Vehicle Tax			330
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	71,273	61,266	14,043
Resources Available:	71,273	61,266	18,609
Expenditures:			
APPROPRIATIONS	71,273	56,700	73,677
COMMODITIES			347
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	71,273	56,700	74,024
Unencumbered Cash Balance Dec 31	0	4,566	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	75,502	73,573	74,024
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2019 Ad Valorem Tax			

CPA Summary

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2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget B&I QUIVERA	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	460	502	1,021
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER FOR GENERAL	37,900	36,820	65,640
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,900	36,820	65,640
Resources Available:	38,360	37,322	66,661
Expenditures:			
INTEREST	12,858	11,301	10,782
PRINCIPLE	25,000	25,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	37,858	36,301	35,782
Unencumbered Cash Balance Dec 31	502	1,021	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	38,100	0	35,782
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			35,782
			Tax Required
			0
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget B&I POOL	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	359	753	785
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER TO CAPITAL IMPROVE	150,000	151,600	290,536
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	150,000	151,600	290,536
Resources Available:	150,359	152,353	291,321
Expenditures:			
INTEREST	59,606	56,568	53,124
PRINCIPLE	90,000	95,000	100,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	149,606	151,568	153,124
Unencumbered Cash Balance Dec 31	753	785	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	150,300	0	153,124
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			153,124
			Tax Required
			0
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

Lyons

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget B&I GAS PROJECT	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	121,418	119,606	119,670
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
TRANSFER FROM GAS	194,000	198,400	380,432
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	194,000	198,400	380,432
Resources Available:	315,418	318,006	500,102
Expenditures:			
INTEREST	115,812	113,336	110,787
PRINCIPLE	80,000	85,000	85,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	195,812	198,336	195,787
Unencumbered Cash Balance Dec 31	119,606	119,670	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	455,000	0	195,787
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		195,787
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget B&I CITY HALL/LIBRARY	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	144	194	194
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
GO BOND TRANSFER FROM CIP 23*	130,300	134,300	257,521
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	130,300	134,300	257,521
Resources Available:	130,444	134,494	257,715
Expenditures:			
INTEREST	35,250	34,300	32,300
PRINCIPLE	95,000	100,000	100,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	130,250	134,300	132,300
Unencumbered Cash Balance Dec 31	194	194	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	130,440	0	132,300
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		132,300
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

Lions

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
MUNICIPAL EQUIPMENT	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	310,096	245,617	227,907
Receipts:			
Ad Valorem Tax	27,644	0	xxxxxxxxxxxxxxx
Delinquent Tax	2,060	412	631
Motor Vehicle Tax	4,004	5,654	
Recreational Vehicle Tax	2,340	147	
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax		232	
TRANSFER	45,000	45,000	45,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	81,048	51,445	45,631
Resources Available:	391,144	297,062	273,538
Expenditures:			
COMMODITIES	9,000		239,007
CAPITAL OUTLAY	136,527	69,155	62,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	145,527	69,155	301,007
Unencumbered Cash Balance Dec 31	245,617	227,907	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	392,701	0	301,007
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		301,007
	Tax Required		27,469
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			27,469

Adopted Budget	Prior Year	Current Year	Proposed Budget
RESERVE	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

Lyons

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,470	141,051	91,651
Receipts:			
State of Kansas Gas Tax		0	97,230
County Transfers Gas		0	0
STATE OF KS GAS TAX	99,540	99,530	97,230
GRANTS	25,041		300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	124,581	99,530	494,460
Resources Available:	141,051	240,581	586,111
Expenditures:			
CONTRACTUAL	0	145,530	463,313
COMMODITIES	0	3,400	13,917
CAPITAL OUTLAY	0		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	148,930	477,230
Unencumbered Cash Balance Dec 31	141,051	91,651	108,881
2018/2019/2020 Budget Authority Amount	483,088	179,530	477,230

Adopted Budget

SP PARKS & REC	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	12,063	12,246	9,656
Receipts:			
LIQUOR TAX	5,581	4,508	7,000
GRANTS			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,581	4,508	7,000
Resources Available:	17,644	16,754	16,656
Expenditures:			
CONTRACTUAL	3,833	198	3,800
COMMODITIES	1,565	6,900	
CAPITAL OUTLAY			12,200
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,398	7,098	16,000
Unencumbered Cash Balance Dec 31	12,246	9,656	656
2018/2019/2020 Budget Authority Amount	15,937	7,098	16,000

CPA Summary

Lyons

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget GAS FUND	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	29,367	110,331	77,101
Receipts:			
SET-OFF	8,276	17,000	17,000
GAS SALES	1,251,460	1,670,582	2,019,312
COLLECTIONS FROM WRITE-OFF	2,222	12,000	12,000
A/R CHARGES	3,208	7,500	7,500
LATE PAYMENT	33,403	37,000	37,000
SALE OF EQUIPMENT/LAND	0		300
METER CONNECT FEES	14,870	12,500	12,500
UTILITY ASSIS AND FREEDOM	548	132	500
HIGH VOLUMN GAS SALES			1,000,000
REIMBURSED EXPENSES	1,085	1,589	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,315,072	1,758,303	3,106,112
Resources Available:	1,344,439	1,868,634	3,183,213
Expenditures:			
Salaries & Wages	59,523	72,408	73,187
Employee Benefits	39,698	46,178	26,416
TRANSFER TO B&I GAS PROJECT	194,000	194,000	430,432
TRANSFER TO GAS LINE REPLACE	30,000	34,000	
FRANCHISE FROM GAS	110,000	120,000	120,000
POSTAGE AND SHIPPING	993	822	840
CONFERENCE DUES/SUBSCRIPTIONS	4,017	2,564	5,260
INSURANCE & SURETY BONDS	8,214	5,781	12,024
SALES AND COMPENSATING USE	44,950	60,480	60,480
CONTRACTUAL COMMODITIES	185,434	131,219	206,936
MOTOR FUEL	3,259	3,000	3,700
FREEDOM FLAME/UTILITY ASSIS	34	1,125	125
COLLECTIONS EXP WRITEOFF	0	20,000	1,000
PURCHAS OF GAS	546,170	960,000	960,000
HIGH VOLUMN GAS	0	0	0
METER PURCHASES	4,675	12,926	12,500
UTILITIES	3,141	7,000	4,360
CAPITAL OUTLAY		120,030	305,643
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,234,108	1,791,533	2,222,903
Unencumbered Cash Balance Dec 31	110,331	77,101	960,310
2018/2019/2020 Budget Authority Amount	2,904,162	2,904,162	2,222,903

CPA Summary

Lyons

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
WASTEWATER FUND	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	95,657	99,275	67,372
Receipts:			
SEWER SERVICE CHARGES	528,507	528,000	528,000
HIGH VOLUMN SALES	0	45,000	45,000
AR MISC CHARGES	4,568	2,955	2,600
SALE OF EQUIPMENT/LAND	0		600
REIMBURSED EXPENSES	447	459	
CARRYOVER			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	533,522	576,414	576,200
Resources Available:	629,179	675,689	643,572
Expenditures:			
Salaries & Wages	127,621	123,628	189,407
Employee Benefits	33,671	49,816	38,180
TRANSFER TO SEWER REPLACEMENT	201,552	165,720	78,000
FRANCHISE FROM SEWER	30,000	30,000	30,000
CONFERENCE/DUES/SUB	1,879	4,700	4,705
INSURANCE SURETY BONDS	15,382	13,309	13,684
CONTRACTUAL	25,529	25,820	35,108
COMMODITIES	8,149	3,542	8,400
MOTOR FUEL AND LUBRICANTS	6,299	8,000	10,000
CHEMICALS	15,828	12,200	12,200
STOCK INVENTORY	44	4,097	4,000
EQUIPMENT MAINTENANCE	22,799	15,497	20,000
CAPITAL OUTLAY	580	102,300	100,000
OFFICE SUPPLIES	67	1,400	1,400
UTILITIES	39,727	43,000	45,616
FACILITIES MAIN.	759	4,000	12,000
POSTAGE/SHIPPING	18	1,288	6,000
HIGH VOLUME EXPENSE			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	529,904	608,317	608,700
Unencumbered Cash Balance Dec 31	99,275	67,372	34,872
2018/2019/2020 Budget Authority Amount	669,200	669,200	608,700

CPA Summary

Lyons

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget WATER FUND	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	166,256	208,939	86,874
Receipts:			
STATE WATER FEE	5,409	8,000	8,000
WATER UTILITY SALES	870,176	949,594	949,594
A/R MISC CHARGES	7,323	10,000	10,000
HIGH VOLUME SALES		184,585	184,585
METER CONNECT FEE	29,365	15,000	15,000
SALE EQUIPMENT LAND	255	1,500	1,500
REIMBURSED EXPENSE	3,923		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	916,451	1,168,679	1,168,679
Resources Available:	1,082,707	1,377,618	1,255,553
Expenditures:			
Salaries & Wages	250,994	290,127	273,554
Employee Benefits	66,261	96,366	58,786
CLEAN DRINKING WATER	4,254	7,106	7,106
FRANCHISE FROM WATER	70,000	70,000	70,000
TRANSFER	191,244	265,000	265,000
UTILITIES	47,429	50,160	52,600
POSTAGE/SHIPPING	78	9,700	10,000
CONFERENCE/EDUCATION	2,450	1,250	5,395
LEASE/RENTALS	0	0	600
DUES/SUBSCRIPTIONS	1,220	1,500	2,000
INSURANCE SURETY BONDS	16,854	17,803	20,459
CONTRACTUAL	78,026	62,000	59,000
COMMODITIES	21,403	13,200	15,746
MOTOR FUEL/LUBRICANTS	4,338	13,000	16,000
CHEMICALS	22,184	25,000	25,000
STOCK INVENTORY	26,274	28,000	38,000
EQUIPMENT/FACILITY MAIN.	10,203	17,842	16,000
HIGH VOLUME EXPENSE	0	0	
CAPITAL OUTLAY	33,184	163,688	194,500
OFFICE SUPPLIES	1,253	1,896	1,400
METER PURCHASE	21,554	150,000	15,000
STATE WATER FEE	4,565	7,106	7,106
COMMUNITY DEVELOPMENT			1,125
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	873,768	1,290,744	1,154,377
Unencumbered Cash Balance Dec 31	208,939	86,874	101,176
2018/2019/2020 Budget Authority Amount	1,356,183	1,356,183	1,154,377

CPA Summary

STORM WATER FUND

CPA Summary

Lyons

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
Library			0
B&I QUIVERA			0
B&I POOL			0
B&I GAS PROJECT			0
B&I CITY HALL/LIBRARY			0
MUNICIPAL EQUIPMENT			0
RESERVE			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 13,598,443

Valuation Factor: 13,598.443

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

VIT OF PUBLICATION

KANSAS

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ublisher of:

LYONS NEWS
ewspaper printed in the State of Kansas
ed in and for general circulation in Rice
sas with a general paid circulation on a
s in Rice County, Kansas and that said
is not a trade, religious or fraternal

aper is a weekly published at least weekly
ear: has been so published continuously
uptedly in said county and state for a
re than five years prior to the first
f said notice; and has been admitted at
ce of Lyons in said County as second-

ttached notice is a true copy thereof and
ad in the regular and entire issue of said
or 1

Week, the first publication
g made as aforesaid on the 18 day of
July, 2019 with
publications being made on the following

_____, 20_____
_____, 20_____
_____, 20_____
_____, 20_____

Le W. M.

D and sworn to before me this 19

July, 2019

ml

Notary Public

on expires: October 23, 2022

ee \$ 114⁰⁰

tion Fee \$ 114⁰⁰

J. L. HEROLD
Notary Public - State of Kansas
y Appt. Expires 10-23-22

LEGAL PUBLICATIONS

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of:
Lyons
will meet on August 5, 2019 at 6:00 PM at City Hall Council Chambers 201 West Main Lyons KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall Clerk's Office 201 West Main Lyons KS and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	2,686,479	46.188	3,762,741	46.176	5,491,145	657,615	48.360
Debt Service							
Library	71,273	4.075	56,700	4.075	74,024	55,415	4.075
B&I QUIVERA	37,858		36,301		35,782		
B&I POOL	149,606		151,568		153,124		
B&I GAS PROJECT	195,812		198,336		195,787		
B&I CITY HALL/LIBRARY	130,250		134,300		132,300		
MUNICIPAL EQUIPMENT	145,527	2.005	69,155	2.005	301,007	27,469	2.000
RESERVE							
Special Highway			148,930		477,230		
SP PARKS & REC	5,398		7,098		16,000		
GAS FUND	1,234,108		1,791,533		2,223,903		
WASTEWATER FUND	529,904		608,317		608,700		
WATER FUND	873,768		1,390,744		1,154,377		
STORM WATER FUND	43,854		34,000		34,000		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	6,103,837	52.268	8,289,723	52.256	10,896,379	740,499	54.455
Less: Transfers	1,222,920		1,649,840		1,571,150		
Net Expenditure	4,880,917		6,639,883		9,325,229		
Total Tax Levied	777,389		754,996		xxxxxxxxxxxxxxxx		
Assessed Valuation	14,995,545		15,024,709		13,595,443		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	4,903,916		3,795,000		0		
Revenue Bonds	3,411,163		3,261,257		0		
Other	2,155,412		1,914,701		0		
Lease Purchase Principal	0		0		0		
Total	10,470,511		9,471,258		0		

*Tax rates are expressed in mills

City of Lyons
City Official Title: City Clerk

Page No.

Published in the Lyons News
July 18, 2019

County Treasurer's Budget Information for 2020 Budget

CITY OF LYONS

Name of Municipality

City and County Revenue Sharing
K.S.A 79-2967

Local Ad Valorem Tax Reduction (LAVTR)
K.S.A 79-2960

Local Alcoholic Liquor Tax
K.S.A. 79-41a04

\$ 13,991.36

Motor Vehicle Tax
K.S.A. 79-5111

\$ 149,620.72

Commercial Vehicle Tax
K.S.A 79-5111

\$ 4,066.65

Recreational Vehicle Tax
K.S.A. 79-5123

\$ 2,836.94

16/20M Vehicle Tax
K.S.A. 79-5111

\$ 1,081.49

Special City and County Highway
K.S.A. 79-3425c

Other Sources (Specify)

2017 Tax Delinquency Percentage

2017 Taxes Uncollected \$ 324,549.65

2018 Ad Valorem Levied \$ 21,577,386.09

Delinquency Percentage 1.50%

Date

5/1/2019 Provided By Amy Buckman

County Treasurer

Rice

Name of County